

Tire Fee

A fee of \$1.00 per tire is due on the retail sale in Nebraska of each qualified tire, excluding recapped or regrooved tires. The fee also applies to every tire included with a new qualified vehicle and every new tire a motor vehicle dealer places on a previously owned vehicle. The fee does not apply to qualified tires on certain vehicles designed for off-road use, such as farm discs, golf carts and all-terrain vehicles.

Tire fees are credited to the Waste Reduction & Recycling Incentive Fund.

TABLE 14 — TIRE FEE RECEIPTS

	2001	2000	1999
January	\$335,430	\$347,760	\$343,594
February	54,602	121,562	94,336
March	61,607	100,598	100,582
April	189,631	365,992	166,697
May	113,099	109,614	116,570
June	128,157	218,088	155,692
July	184,821	183,127	186,483
August	128,327	120,043	139,703
September	135,137	141,432	135,295
October	182,154	195,379	192,477
November	132,273	139,389	136,373
December	136,249	187,322	126,925
Total	\$1,781,487	\$2,230,306	\$1,894,727

Fertilizer Fee

A fee of \$1.00 per ton is imposed on all sales of commercial fertilizers (as defined in Nebraska Revised Statutes section 81-2, 162.02) sold in Nebraska for use in agriculture and applied to land or crops. The fee is collected by the retailer and remitted to the Nebraska Department of Revenue. Beginning January 1, 1997, the fertilizer fee remitted is credited to the Natural Resources Enhancement Fund. This fee terminated December 31, 2000.

TABLE 15 — FERTILIZER FEE RECEIPTS

	2001	2000	1999
January	\$59,198	\$99,812	\$213,118
February	1,231	28,875	21,133
March	1,421	36,349	18,330
April	1,176	178,053	127,756
May	247	512,146	368,460
June	28	646,345	602,026
July	0	395,897	475,372
August	0	132,953	190,286
September	51,368	66,897	71,895
October*	(50,368)	42,047	48,042
November	0	36,887	30,345
December	0	23,355	44,947
Total	\$64,301	\$2,199,616	\$2,211,710